



**U.S. Department of Justice**

*United States Attorney's Office  
District of Delaware*

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February 10, 2006

**Honorable Kent A. Jordan**

District Judge  
6325 J. Caleb Boggs Federal Bldg.  
844 King Street  
Wilmington, DE 19801

**Re: United States v. Elwood S. Knight, et al**  
**Civil Action No. 04-330-KAJ**

Dear Judge Jordan:

The United States hereby informs the Court that this case will be resolved by February 17, 2006. In November of 2005, the parties reached a settlement in this case in which the defendants would pay an amount to the United States within 90 days. This week the defendants indicated that they will pay the amount agreed upon on or before February 17, 2006. If payment is not received by February 17, 2006, the United States will file a consent judgment against Elwood and Mildred Knight in the amount of \$354,872, plus interest, and for the foreclosure of the United States' Federal tax liens against the property located at 3680 Upper King Road in Kent County.

Counsel are, of course, available if the Court has questions or comments.

Respectfully yours,

BY: /s/Patricia C. Hannigan  
Patricia C. Hannigan  
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cc: Joseph J. Longobardi, III, Esquire/Via CM/ECF  
Beatriz T. Saiz, Trial Attorney/Tax Division/Via First Class Mail